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MAR 1 3 2015

SENATE CONCURRENT RESOLUTION

REQUESTING THE CITY AND COUNTY OF HONOLULU TO PROVIDE REAL PROPERTY TAXPAYERS WHO PAY FOR THEIR OWN TRASH COLLECTION SERVICES A PROPERTY TAX REDUCTION, TAX CREDIT, OR ALTERNATE METHOD OF COMPENSATION OR REIMBURSEMENT.

WHEREAS, pursuant to Section 3, Article VIII of the Hawaii State Constitution, the "taxation of real property shall be exercised exclusively by the counties"; and

WHEREAS, the City and County of Honolulu provides trash collection that is paid through the assessment of the real property tax on residents of the county; and

WHEREAS, condominium owners and certain other residents in the City and County of Honolulu must provide and pay for their own trash collection services despite paying the county real property tax; and

WHEREAS, these taxpayers are subjected to unfair treatment and should not be assessed for the county trash collection services they do not receive; now, therefore,

BE IT RESOLVED by the Senate of the Twenty-eighth Legislature of the State of Hawaii, Regular Session of 2015, the House of Representatives concurring, that the City and County of Honolulu is requested to consider providing a property tax reduction, tax credit, or alternate method of compensation or reimbursement to county real property taxpayers who pay for their own trash collection services; and

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BE IT FURTHER RESOLVED that certified copies of this Concurrent Resolution be transmitted to the Mayor of the City and County of Honolulu and the Chairperson of the Honolulu City Council.

OFFERED BY:

Claure Knishiken